

**ANALISIS PENATAUSAHAAN BARANG MILIK NEGARA  
STUDI KASUS PADA KANWIL KEMENTERIAN AGAMA  
PROVINSI SUMATERA BARAT**

Oleh:  
RAHMAT TASNIM  
1420532046

Magister Sains (M.Si) di Bidang Akuntansi, Fakultas Ekonomi  
Universitas Andalas

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui: (1) Bagaimana penatausahaan barang milik negara pada Kanwil Kementerian Agama Provinsi Sumatera Barat dan sejauh mana telah mengikuti pedoman pelaksanaan yang ada, (2) Apa saja kendala yang ada dalam pelaksanaan penatausahaan barang milik negara pada Kanwil Kementerian Agama Provinsi Sumatera Barat. Penelitian ini menggunakan pendekatan analisis deskriptif kualitatif, sebagai unit analisis dalam penelitian ini adalah satuan kerja Kanwil Kementerian Agama Provinsi Sumatera Barat. Data penelitian diperoleh dari hasil wawancara dengan penanggung jawab dan petugas pelaksana penatausahaan barang milik negara, selain itu dari sumber tertulis baik berupa dokumen-dokumen yang tersedia di unit analisis maupun berupa literatur-literatur terkait penatausahaan BMN.

Hasil penelitian menunjukkan bahwa secara umum penatausahaan barang milik negara pada Kanwil Kementerian Agama Provinsi Sumatera Barat telah berjalan dengan baik serta dilaksanakan sesuai dengan mekanisme dan prosedur yang ada. Dari hasil analisis tingkat kesesuaian penatausahaan barang milik negara yang terdiri dari analisis prosedur penatausahaan, analisis dokumen hasil penatausahaan (KIB) serta analisis pelaksanaan rekonsiliasi dan konsolidasi laporan BMN diperoleh persentase tingkat kesesuaian rata-rata sebesar 78% yang berarti penatausahaan BMN pada Kanwil Kementerian Agama Provinsi Sumatera Barat memenuhi kriteria sesuai dengan pedoman pelaksanaan yang ada, yaitu Peraturan Menteri Keuangan Nomor 120/PMK.06/2007 serta Peraturan Dirjen Kekayaan Negara Nomor PER-07/KN/2009 dan PER-1/KN/2014.

Kendala-kendala yang ada dalam penatausahaan barang milik negara pada Kanwil Kementerian Agama Provinsi Sumatera Barat adalah keterbatasan sumber daya manusia (SDM), kurangnya koordinasi pihak-pihak yang terlibat dalam penatausahaan BMN, kurangnya keadilan dalam pemberian kompensasi, kurangnya pemahaman dan perhatian dari pimpinan, serta proses rekonsiliasi yang belum berjalan secara optimal.

Kata Kunci : Barang Milik Negara, Penatausahaan BMN

ANALYSIS OF ADMINISTRATION OF STATE PROPERTY  
A CASE STUDY IN RELIGIOUS MINISTRY OFFICE  
WEST SUMATERA

By:  
RAHMAT TASNIM  
1420532046

Master of Science (M.Si) in Accounting, Faculty of Economics  
Andalas University

ABSTRACT

This study aims to determine : (1) How is the administration of state property at the Regional Office of Religious Affairs of West Sumatra province and to what extent have followed the guidelines for the implementation of existing, (2) What are the barriers that exist in the implementation of the administration of state property at the Regional Office of the Ministry of Religion of West Sumatra. This study used a qualitative descriptive analysis approach, as the unit of analysis in this study is a working unit of Religious Affairs Regional Office of West Sumatra Province. Data were obtained from interviews with the person in charge and the officers of the administration of state property, other than that of a written source in the form of documents available in the form of units of analysis as well as related literature BMN administration.

The results showed that in general the administration of state property in the Regional Office of Religious Affairs of West Sumatra province has been run properly applied in accordance with the mechanisms and procedures. From the analysis of the level of conformity of the administration of state property consisting of analytical procedures administration, analysis of the outcome document of the administration (KIB) as well as the analysis of the implementation of the reconciliation and consolidation of BMN obtained percentage level according to an average of 78 %, which means the administration of BMN at the Regional Office of the Ministry of Religion of West Sumatra meet the criteria in accordance with existing guidelines for the implementation, the Minister of Finance Regulation No. 120/PMK.06/2007 and Regulation of the Director general of the State Property No. PER-07/KN/2009 and PER-1/KN/2014 .

Constraints that exist in the administration of state property in the Office of Religious Affairs of West Sumatra province is the shortage of human resources (HR), the lack of coordination of the parties involved in the administration of BMN, the lack of fairness in awarding compensation, lack of understanding and attention of the leadership, as well as the reconciliation process is not running optimally.

Keywords : State Property, Administration BMN